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ABSTRACT

This teacher's manual accompanies a student manual for an accounting course for limited-English Spanish-speaking adult students (available separately as CE 029 939). Introductory materials discuss the need for and philosophy of Project Mainstream, a vocational training program serving Korean- and Spanish-speaking persons, and what constitutes bilingual education. General objectives of the course are outlined. An outlines is provided for a 17-week course in accounting Information provided in the brief plan for each week includes title, objectives, emphasis, and materials. (YLB)

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ACCOUNTING FOR SPANISH-SPEAKING STUDENTS
(TEACHER'S MANUAL)

ILLINOIS STATE BOARD OF EDUCATION

DONALD F. MUIRHEID, CHAIRPERSON

DONALD GILL, SUPERINTENDENT

DEPARTMENT OF ADULT, VOCATIONAL AND TECHNICAL EDUCATION

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SPRINGFIELD, ILLINOIS

SEPTEMBER 17, 1980

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(TEACHER'S MANUAL)

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CURRICULUM MATERIALS ABSTRACT

TITLE OF MATERIAL: Accounting for Spanish-Speaking Students (Teacher;s Manual)

DATE MATERIALS DEVELOPED: 1979-1980

DATE ABSTRACT PREPARED: 12-1-80

NAME OF DEVELOPERS: Constanza Kampf
Through contractual agreement with the Illinois Dept. of Adult, Vocational & Technical Education, Research and Development Section

TYPE OF MATERIAL:

☐ Career Education	☒ Occupational Education	☐ Vocational & English as a Second Language
☐ Accounting	☒ Accounting	
☐ Drafting	☐ Drafting	☐ Accounting
☐ Keypunch	☐ Keypunch	☐ Drafting
☐ Typing	☐ Typing	☐ Keypunch

Slides
___ Color
___ # of Frames

Transparencies
___ # in Set

Looseleaf
___ # of Pages

FOR STUDENT USE:
- ☒ Limited English
- ☐ Korean-speaking
- ☒ Spanish-speaking
- ☐ Limited English speakers of any language

TARGET LEVEL: ☒ Adult

FOR PROFESSIONAL USE: ☐ Teacher Education ☒ Teacher's Manual ☐ Classroom Teacher ☐ Other _____

IS TRAINING REQUIRED FOR OPTIMUM USE OF THESE MATERIALS? ☐ Yes ☐ No

COPYRIGHT RESTRICTIONS: ☐ Yes ☒ No
Explain _____

DESCRIPTION OF MATERIALS:

Introduction to Accounting

Financial Statements

Exercises And testing

Classification of Accounts I & II

Understanding of varius adjustment entries

Accounting System

Truman College, one of the City Colleges of Chicago, has a remarkably heterogeneous student population. Approximately 40% of the students are Caucasian, while the other 60% are members of ethnic minority groups: Black, Hispanic, Asian and Native American. The Hispanic category at Truman (15% to 20%) comprises Mexican, Puerto Rican, Cuban and Central and South American sub-groups. The Asian group (10% to 15%) includes Filipinos, Koreans, Chinese, Japanese, Vietnamese, Laotians, Cambodians and Thais. A great many of the Hispanic and Asian students were not born in the United States and have a dominant language other than English. These individuals can be considered members of linguistic minorities.

A demographic study of persons of limited English proficiency (LEP) reports that as of January, 1979, the LEP population between 14 and 24 years of age numbered about 175,931 in Illinois.[1] The total LEP population of the state is at least three times as large as this figure.[2]

For persons of limited English-speaking ability, the "language barrier" is a major obstacle to successful learning. People who experience difficulty in understanding and communicating in English will obviously be handicapped in an educational system in which the instruction is conducted in English. In addition, cultural differences often create misunderstandings on the part of the instructors, thereby creating another negative factor in the education of the linguistic minority student.

Effective vocational education is a necessity if people are to acquire skills to become employable. However, vocational education is often unobtainable for persons of limited English-speaking ability. An estimated 75% of the vocational programs in Illinois are located within high schools, but few LEP persons are found among the high school population. A substantial portion of LEP students leave school between grades 8-10. Many LEP persons come to the United States as adults. Of LEP persons who do enroll in school, the majority participate in programs which offer English instruction but lack a vocational component. At the same time, existing vocational programs do not have the specialized resources required to serve LEP students, thus discouraging their enrollment in such programs.[3]

In view of current economic conditions and high levels of unemployment, it is critical that new approaches to vocational training be tried for the purpose of making appropriate education accessible to LEP persons.

[1] Limited English-speaking Adults in Illinois: A Linguistic Demographic Report Based on a Documentary Survey. E. Jeanne Lopez-Valdez and K. Balasubramonian, Arlington Heights, Ill: Bilingual Vocational Education Project. July, 1978.

[2] Ibid.

[3] Ibid.

What Constitutes Bilingual Vocational Training?

Bilingual vocational training provides vocational skills training to persons who, because of their limited English-speaking ability, have difficulty speaking and understanding instruction in the English language. In response to the special needs of persons with limited English-speaking ability, bilingual vocational training provides vocational skills instruction in both the primary or native language of the trainees and in English, and also provides these trainees with instruction to improve their English language skills. Through bilingual vocational training, persons with limited English-speaking ability may acquire job skills more quickly because they have been able to learn vocational skillls through their primary or native language and because they have not been delayed by the requirement of having to become proficient in the English language first.

Generally, persons with limited English-speaking ability are required to learn English before being accepted into vocational skills training classes conducted monolingually in English. Because of this English language proficiency prerequisite, persons of limited English-speaking ability have had to delay vocational skills training and employment or have had to accept employment in occupations with low skill-level requirements. Thus, job earnings for persons with limited English-speaking ability are not likely to match the potential earnings of these persons.

It has been well understood that persons with limited English-speaking ability have difficulty understanding instruction or training conducted monolingually in English. As a result, the following approaches are in use for providing vocational training to such persons:

1. Providing English as a Second Language (ESL) instruction as a prerequisite for vocational training conducted monolingually in English.

2. Providing ESL instruction as a corequisite for vocational training conducted monolingually in English.

3. Providing vocational training bilingually with no requirements for ESL instruction.

4. Providing vocational training bilingually with ESL instruction as a prerequisite.

*5. Providing vocational training bilingually with ESL instruction provided concurrently.

The first two approaches -- providing ESL instruction prior to or at the same time as vocational training conducted monolingually in English -- are by far the most commonly used in serving persons with limited English-speaking ability. The third and fourth approaches -- vocational training conducted bilingually -- offer persons with limited English-speaking ability a better chance to succeed in the vocational training class. However, only the fifth approach -- which provides English language instruction fully coordinated with vocational skills instruction -- may be classified as bilingual vocational training.

curriculum

ESL

Provided by
Truman Staff

VESL

Provided by
Truman Staff
& Adult Education

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Development of
VESL Materials

SUPPLEMENTARY COURSE INSTRUCTION

Provided by
Adult Education
& PLATO

BILINGUAL SUPPORTIVE SERVICES

Provided by
Project Mainstream Staff

CETA Vocational Counselors

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Recruitment

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Registration

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Counseling:
Academic &
Job

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Placement

Staff Assistants

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Tutorial
Sessions

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Academic
Counseling,
Testing &
Placement

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Lab/Teaching
Sessions

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Development
of Bilingual
Instructional
Materials

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Recruitment,
Registration,
Job Counseling
& Placement

SOURCES OF INPUT SUPPLEMENTING BASIC VOCATIONAL CURRICULUM

Project Mainstream, a vocational training program serving Korean and Spanish-speaking persons, was established in the summer of 1978 at Truman College in Chicago. The Project, funded by DAVTE, the Illinois Office of Education, recruits persons desirious of improving their command of English while simultaneously developing a vocational skill in one of three areas -- accounting, drafting or keypunch. Project students enroll in college credit courses, alongside students from the general population. Additionally, Project students enroll in a non-credit VESL (Vocational English as a Second Language) class which teaches job-finding skills and reinforces key terms and concepts taught in the vocational class. Students also enroll in a college credit ESL (English as a Second Language) speech class.

The two Spanish-speaking and two Korean-speaking staff assistants, each of whom have expertise in at least one of the vocational areas, provide a full range of bilingual services. In addition to recruiting, these include testing and placement, academic and personal advising, provision of bilingual study aids, which the staff have authored, and limited job placement services.

To improve their English skills, besides enrolling in VESL and ESL classes, students participate in weekly supervised English conversation labs of 5-7 students each and are required to complete an individually tailored list of ESL lessons in Truman's computer learning center, PLATO.

In addition to their vocational class, accounting students enroll in a business machines course teaching the ten-key adding machine, electronic calculators, and typing, important skills for entry level accounting clerks. Keypunch students are introduced to new office equipment, such as the CRT, through tours, workshops, and practice sessions on computers, and participate in workshops on office skills such as filing and answering the telephone. Some keypunch students also enroll in a non-credit data processing course and are given some data entry experience. Some on-the-job training opportunities have been identified for drafting students. Through the addition of two CETA employees serving as vocational counselors, one of whom is Spanish-speaking and the other Korean-speaking, Project Mainstream has augmented its job placement services both for current and previous students.

The Project, having assisted 324 students over 5 semesters, is currently serving an average of 90 students for a one semester period but anticipates expanding the accounting and drafting programs to two semesters to provide students with more comprehensive vocational skills and the more extensive English skills demanded in these fields. The Project also is working to solidify its job development component through greater coordination with existing campus placement services and through seeking a job developer of its own.

GENERAL OBJECTIVES

Upon completion of this course the students shall be able to:

Understand the three main fields where an accountant can be employed

Record transactions

Understand different accounting tools to record transactions

Prepare a simple payroll.

INTRODUCTION

The purpose of this manual is to aid the teacher who works with Limited English Speakers in Introductory Accounting classes. (Spanish-English)

The text is intended for a seventeen week course in accounting. It is strongly recommended that the students get familiarized immediately with the accounting terminology in English.

The Spanish-speaking students come from various countries and they will have to use the technical terminology in English after entering in the working world. Spanish shall be used to aid the student in the understanding of the concepts. The concepts shall be learned in English.

FIRST WEEK

Title: Introduction to Accounting

OBJECTIVE: Introduction of Basic Terminology and Concepts.

a) Explanation of purpose of accounting

b) Areas where an accountant can work (private, public and government)

c) Definitions of auditing, cost accounting, budgeting, bookkeeping.

Emphasis on: Place of accounting in the private company and government organizations.

SECOND WEEK

Title: Financial Statements

OBJECTIVE: Understanding of Income Statement, Balance Statement

a) Income statement example

b) Balance sheet example

c) The balance sheet equation example and exercises

Emphasis on: Asset = Liabilities + Capital
Definition of Asset, Liability and Capital.

THIRD WEEK

Title: Exercises and testing

OBJECTIVE: Make the student practice the concepts learned up to date

Materials: problems previously prepared as per addenda A

Addenda A (Examples)

1) Mr. Romero invested $20.000 in cash in Romero Travel Inc.
2) Romero Travel Inc. paid the rent for the first 6 months of operation.
3) Romero Travel Inc. bought equipment on account for $3000.
4) Mr. Romero withdrew $200. from Romero Travel Inc. for personal use.
5) Romero Inc. bought paper and pencils for office use for $50. in cash.
6) Romero Inc. paid fire insurance for the whole fiscal period for $500.
7) Romero Inc. paid advertisement expenses for $40.
8) Romero Inc. paid creditors on account $280.
9) Romero Inc. received cash from customers on account for $100.
10) Romero Inc. at the end of the period determined that $20. worth of paper was used.

FOURTH WEEK

Title: Classification of Accounts I

OBJECTIVES: Understanding of the basic asset entries under the double entry system.

1) Definition of:

a) Cash
b) Accounts receivable
c) Prepaid expenses
d) Supplies
e) Equipment
f) Building
g) Land

2) Debits and Credits with the above accounts

EMPHASIS ON: Debits and Credits

FIFTH WEEK

Title: Classification of Accounts II

OBJECTIVES: Understanding of the basic Liability entries under the double entry system and treatment of Capital, Revenue and Expense Accounts.

1) Definition of:

   a) Accounts payable

   b) Unearned revenues

   c) Mortgage payable

2) Definition of owners equity accounts

   a) Capital account

   b) Withdrawls accounts

3) Definition of revenue and expense

EMPHASIS ON: credit and debit of the above.

SIXTH WEEK

Title: Adjustments

OBJECTIVES: Understanding of various adjustment entries

1) Need for adjustment

2) Depreciation

3) Classification of balance sheet items.

EMPHASIS ON: Reason for each adjustment and presentation of a balance sample sheet.

Material: Balance sheet in the student manual "Mercado La Chiquita", Dec. 31, 1979.

SEVENTH WEEK

Title: Exercises

OBJECTIVE: Practice entries in journal and posting.

(Many transactionsshould be given to the student. The student shall record the transactions in the journal and then he(she) shall post them.)

EIGHTH WEEK

Title: Worksheet

OBJECTIVE: Understanding of the worksheet purpose and use.

1) The worksheet and closing accounts
2) Preparation of a worksheet
3) Worksheet and closing entries

EMPHASIS ON: Sources of information for preparation of the worksheet.

NINETH WEEK

Title: Closing of accounts and test of the work sheet and closing

OBJECTIVE: Understanding of the closing process.

1) Revenue accounts
2) Expense account
3) Invoice summary
4) Withdrawals

EMPHASIS ON: Relationship between the worksheet and closing accounts and exercises.

TENTH WEEK

Title: Accounting for a merchandising concern

OBJECTIVES: Understanding of the accounting process when there are goods sold.

1) Source of revenue

2) Cash sales vs. credit sales

3) Returned merchandise and allowances.

EMPHASIS ON: Recording of the above.

ELEVENTH WEEK

Title: Income statement for a merchandising concern

OBJECTIVES: Understanding of different items including the income statement.

1) Revenue

2) Cost of goods sold

3) Operation expenses

EMPHASIS ON: Definition of the above.

Materials: Income Statement
Gutierrez Sales Co. (Student Manual)
December 31, 1979

Explanation of all items included in the above statement.

TWELVETH WEEK

Title: Accounting systems

OBJECTIVE: Understanding of the accounting process and the different steps comprising the system.

1) Definition of:

   a) Subsidiary Ledgers

   b) Controlling Accounts

   c) Cash receipts journal

2) Treatment of:

   a) Cash sales

   b) Sales taxes

   c) Sales returns

   d) Purchase of assets used in the business

EMPHASIS ON: Practical examples of items covered under 2.

THIRTEENTH WEEK

Title: Identification of posted accounts, proving the ledgers and introduction to electronic accounting machines

OBJECTIVES: Understanding of the purpose of testing the ledgers
Description of new electronic machines which aid the effiecience to obatin the accounting data in the business world.

1. Proving the general ledger.

2. Proving the subsidiary ledgers

3. Description of the electronic equipment available to date.

FOURTEENTH WEEK

Title: Accounting for cash and internal control

OBJECTIVE: Understanding of the methods of internal control.

a) Internal responsibilities

b) Records

c) Cash Internal Control

d) Purchase order and requisitions invoice, receiving report, invoice approval form.

Materials: Actual samples of invoices, invoice approval forms.

FIFTEENTH WEEK

Title: The voucher, petty cash, bank balance reconciliation

OBJECTIVES: Explanation of use of the voucher, petty cash and procedure and purpose of bank balance reconciliation.

a) Petty cash record

b) Cash over and short

c) Bank balance reconciliation.

Materials: Bank Statements

SIXTEENTH WEEK

Title: Payroll accounting

OBJECTIVE: Preparation of simple payroll.

1) Explanation of various withholdings

2) Federal tax return form, wage and tax statement, employee withholding allowance certificate.

3) State unemployment insurance programs.

Materials: A sample of all forms mentioned above.

SEVENTEENTH WEEK

Title: Testing and reviews of all meterial covered during the period.